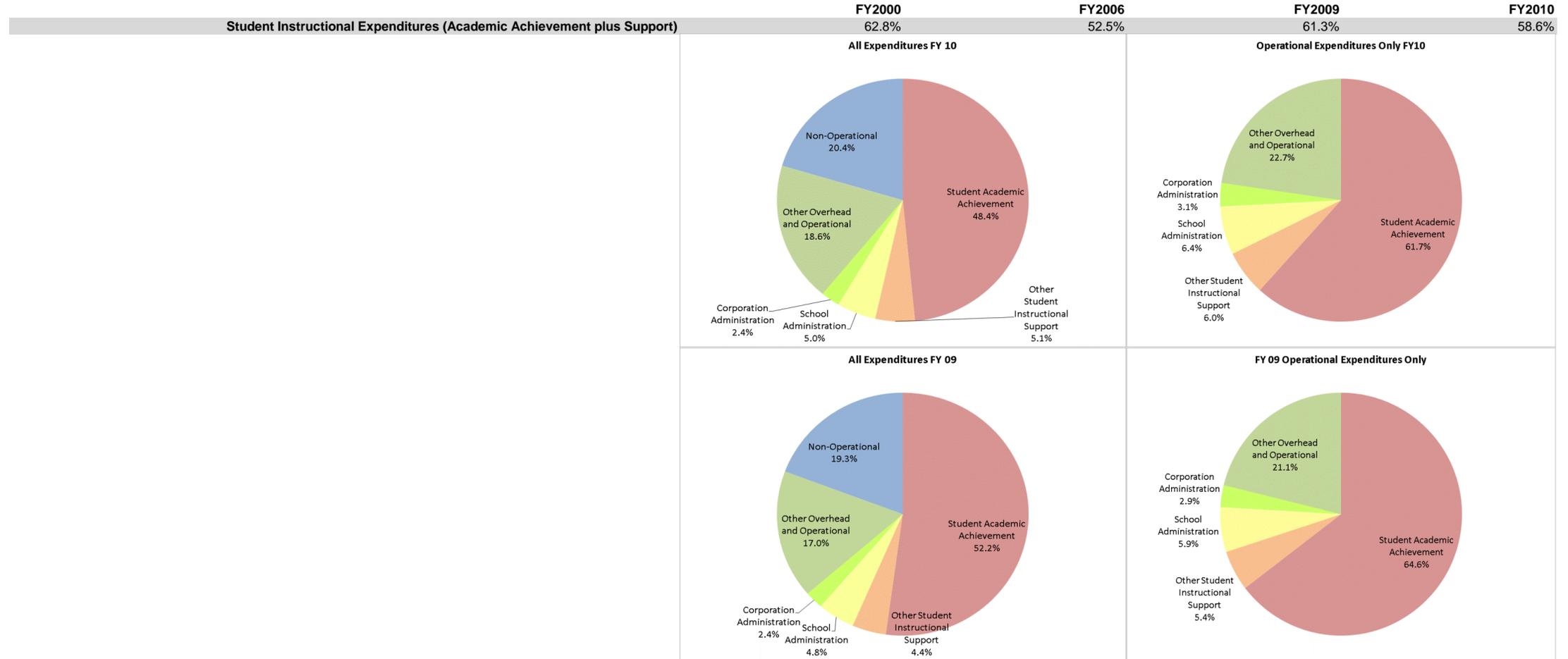


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Whitko Community School Corp (4455)

Whitko Community School Corp (4455)

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$8,470,534	54.8%	\$8,575,610	43.9%	\$10,761,740	52.2%	\$9,455,199	48.4%
Student Instructional Support	\$1,236,954	8.0%	\$1,680,639	8.6%	\$1,888,454	9.2%	\$1,976,332	10.1%
Overhead and Operational	\$3,352,659	21.7%	\$4,095,944	21.0%	\$4,002,388	19.4%	\$4,100,936	21.0%
Nonoperational	\$2,401,367	15.5%	\$5,198,472	26.6%	\$3,977,951	19.3%	\$3,986,807	20.4%
Grand Total	\$15,461,513		\$19,550,665		\$20,630,533		\$19,519,273	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Whitko Community School Corp (4455)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$20,738	\$0	\$194,167		> 500%	
	11100 Regular Programs; Elementary	\$2,295,125	\$1,959,897	\$3,533,116	\$2,824,871	23%	44%	-20%
	11200 Regular Programs; Middle/Junior High	\$1,293,520	\$1,371,274	\$2,448,861	\$2,005,421	55%	46%	-18%
	11300 Regular Programs; High School	\$1,316,622	\$1,431,920	\$2,474,567	\$2,126,261	61%	48%	-14%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$13,624	\$56,411	\$57,217		320%	1%
	11410 Vocational Education; Agriculture A	\$56,730	\$29,744	\$62,340	\$63,889	13%	115%	2%
	11450 Vocational Education; Consumer and Homemaking	\$37,849	\$40,951	\$45,272	\$41,835	11%	2%	-8%
	11470 Vocational Education; Business Education	\$49,260	\$52,958	\$80,781	\$64,738	31%	22%	-20%
	11510 Vocational Education; Cooperative Education	\$60,256	\$28,976	\$53,958	\$54,179	-10%	87%	0%
	11590 Other Vocational Education Programs	\$3,260	\$723	\$0	\$0	-100%	-100%	
	12110 Gifted And Talented; Gifted and Talented	\$23,743	\$15,836	\$30,330	\$37,204	57%	135%	23%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$750	\$277	\$100		-87%	-64%
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$12,591	\$23,241	\$25,752		105%	11%
	12340 Physical Impairment; Hearing Impairment	\$0	\$482	\$0	\$0		-100%	
	12350 Physical Impairment; Homebound	\$1,140	\$1,200	\$1,288	\$2,723	139%	127%	111%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$8,285	\$10,537	\$10,701		29%	2%
	12610 Learning Disability	\$486,448	\$642,555	\$1,024,738	\$1,050,304	116%	63%	2%
	12810 Special Education Preschool	\$0	\$47,724	\$72,863	\$77,728		63%	7%
	12900 Other Special Programs	\$0	\$58,765	\$54,609	\$49,133		-16%	-10%
	14100 Summer School Programs; Elementary	\$0	\$1,987	\$19,517	\$0		-100%	-100%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$8,817	\$10,828	\$0		-100%	-100%
	14300 Summer School Programs; High School	\$57,873	\$31,783	\$45,504	\$28,070	-51%	-12%	-38%
	16100 Remediation Testing	\$60,201	\$22,513	\$23,306	\$27,249	-55%	21%	17%
	16200 Preventive Remediation	\$18,276	\$14,013	\$17,337	\$21,301	17%	52%	23%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$308	\$3,665	\$0	\$0	-100%	-100%	
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$167,556	\$23,620	\$41,278	\$36,289	-78%	54%	-12%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$15,960	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$69,247	\$14,796	\$16,171	\$51,255	-26%	246%	217%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$46,799	\$167,633	\$128,641	\$161,781	246%	-3%	26%
	22130 Improvement of Instruction; Instructional Staff Training	\$37,799	\$0	\$0	\$0	-100%		
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$2,609	\$0	\$0	\$0	-100%		
	22210 Library/Media Services; Service Area Direction	\$2,704	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$151,547	\$85,238	\$159,918	\$142,846	-6%	68%	-11%
	22230 Library/Media Services; Audiovisual	\$11,468	\$10,467	\$8,456	\$7,325	-36%	-30%	-13%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$18,969	\$33,688	\$30,603	\$28,258	49%	-16%	-8%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$11,882	\$0	\$0	\$0	-100%		
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$7,000			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$193,165	\$235,080	\$286,995	\$257,603	33%	10%	-10%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$2,179	\$2,240	\$0	\$0	-100%	-100%	
	26497 2007 Account Code - Teachers Retirement Fund	\$320,204	\$352,514	\$0	\$0			
Student Academic Achievement Total		\$6,812,697	\$6,747,043	\$10,761,740	\$9,455,199	39%	40%	-12%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$120	\$0	\$19		-85%	
	21140 Attendance and Social Work Services; Pupil Accounting	\$3,671	\$2,258	\$2,826	\$3,163	-14%	40%	12%
	21220 Guidance Services; Counseling Services	\$256,556	\$262,249	\$426,708	\$493,464	92%	88%	16%
	21240 Guidance Services; Information Services	\$400	\$7,583	\$6,500	\$6,500	> 500%	-14%	0%
	21290 Guidance Services; Other Guidance Services	\$275	-\$4,790	\$0	\$0	-100%		
	21340 Health Services; Nurse Services	\$45,143	\$62,828	\$97,535	\$101,279	124%	61%	4%
	21390 Health Services; Other Health Services	\$551	\$21,271	\$39,222	\$34,470	> 500%	62%	-12%
	21420 Psychological Testing	\$0	\$49,241	\$63,873	\$66,547		35%	4%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$48,110	\$74,159	\$98,420	\$103,624	115%	40%	5%
	21810 Special Education Administration; Service Area Direction	\$0	\$103,145	\$164,984	\$183,281		78%	11%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$1,008			
	24100 Office of The Principal	\$609,041	\$700,351	\$988,386	\$982,977	61%	40%	-1%
Student Instructional Support Total		\$963,746	\$1,278,416	\$1,888,454	\$1,976,332	105%	55%	5%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$10,000	\$11,150	\$13,697	\$11,131	11%	0%	-19%
	23150 Board of Education; Legal Services	\$611	\$0	\$1,615	\$1,113	82%		-31%
	23160 Board of Education; Promotion Expenses	\$1,823	\$1,347	\$1,698	\$695	-62%	-48%	-59%
	23190 Board of Education; Other Governing Body Services	\$13,591	\$15,579	\$10,529	\$9,678	-29%	-38%	-8%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Whitko Community School Corp (4455)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	23210 Executive Administration; Office of The Superintendent	\$272,391	\$283,614	\$336,521	\$332,661	22%	17%	-1%
	23230 Executive Administration; Staff Relations and Negotiations	\$135	\$0	\$0	\$0	-100%		
	23290 Executive Administration; Other Executive Administration Services	\$22,469	\$30,093	\$24,301	\$20,077	-11%	-33%	-17%
	25110 Fiscal Services; Office of The Business Manager	\$58,878	\$69,283	\$83,409	\$83,751	42%	21%	0%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$0	\$3,918			
	25191 Other Fiscal Services; Refund of Revenue	\$14,368	\$478	\$2,310	\$0	-100%	-100%	-100%
	25195 Other Fiscal Services; Bank Account Service Charge	\$1,029	\$3,092	\$7,152	\$8,380	> 500%	171%	17%
	25750 Personnel Services; Health Services	\$4,550	\$4,200	\$4,200	\$4,200	-8%	0%	0%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$365	\$0			-100%
	25920 Ditch Assessments	\$195	\$376	\$1,023	\$325	67%	-13%	-68%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$48,827	\$48,983	\$87,229	\$94,111	93%	92%	8%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$893,227	\$1,195,702	\$1,435,830	\$1,346,700	51%	13%	-6%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$30,000	\$2,686	\$9,051	\$0	-100%	-100%	-100%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$174,746	\$267,819	\$423,121	\$432,061	147%	61%	2%
	26499 2007 Account Code - Other	\$0	\$24,802	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$0	\$210			
	26700 Operation and Maintenance of Plant Services; Insurance	\$55,446	\$115,289	\$88,242	\$94,017	70%	-18%	7%
	27010 Student Transportation; Service Area Direction	\$14,581	\$11,409	\$15,491	\$13,479	-8%	18%	-13%
	27100 Student Transportation; Vehicle Operation	\$342,009	\$331,425	\$394,878	\$399,384	17%	21%	1%
	27200 Student Transportation; Monitoring Services	\$1,864	\$2,034	\$2,642	\$1,247	-33%	-39%	-53%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$201,477	\$283,084	\$345,615	\$374,306	86%	32%	8%
	27400 Student Transportation; Purchase of School Buses	\$167,577	\$221,103	\$0	\$152,314	-9%	-31%	
	27500 Student Transportation; Insurance on Buses	\$24,323	\$44,825	\$28,626	\$29,102	20%	-35%	2%
	27700 Student Transportation; Contracted Transportation Services	\$0	\$0	\$0	\$2,951			
	27900 Student Transportation; Other Student Transportation Services	\$9,376	\$7,255	\$4,940	\$6,774	-28%	-7%	37%
	31100 Food Services Operations; Service Area Direction	\$75,144	\$95,066	\$124,954	\$122,294	63%	29%	-2%
	31200 Food Services Operations; Food Preparation and Dispensing	\$175,448	\$212,302	\$227,388	\$223,949	28%	5%	-2%
	31400 Food Services Operations; Food Purchases	\$265,865	\$310,330	\$325,995	\$330,936	24%	7%	2%
	31900 Other Food Services	\$4,018	\$848	\$1,566	\$1,173	-71%	38%	-25%
Overhead and Operational Total		\$2,883,965	\$3,594,175	\$4,002,388	\$4,100,936	42%	14%	2%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$9,603	\$0	\$0		-100%	
	33400 Athletic Coaches	\$155,394	\$131,476	\$202,897	\$208,988	34%	59%	3%
	33910 High School Band Uniforms	\$0	\$0	\$35	\$0			-100%
	33930 Latch Key Kid Program	\$448	\$0	\$0	\$0	-100%		
	33950 Step Ahead	\$23,115	\$743	\$1,782	\$708	-97%	-5%	-60%
	43000 Facilities Acquisition and Construction; Professional Services	\$4,548	\$172,998	\$28,692	\$11,500	153%	-93%	-60%
	45100 Building Acquisition, Construction and Improvements	\$68,922	\$2,308,584	\$734,285	\$642,673	> 500%	-72%	-12%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$178,495	\$495,669	\$0	\$0	-100%	-100%	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$3,846	\$3,175	\$3,129		-19%	-1%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$56,925	\$48,274	\$23,557	\$35,668	-37%	-26%	51%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$249,231	\$383,332	\$314,177	\$304,875	22%	-20%	-3%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$57,207	\$11,734	\$39,712	\$0	-100%	-100%	-100%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$95,269	\$95,269	\$258,385		171%	171%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$59,402	\$71,788	\$95,119	\$13,142	-78%	-82%	-86%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,380,706	\$1,338,255	\$2,439,151	\$2,467,638	79%	84%	1%
	53300 Debt Services; Lease Rental; School Buses ; Principal	\$0	\$0	\$0	\$40,000			
	54200 Common School Fund; Principal	\$118,500	\$83,000	\$0	\$0	-100%	-100%	
	60700 Nonprogramed Charges; Scholarships	\$100	\$100	\$100	\$100	0%	0%	0%
Nonoperational Total		\$2,352,993	\$5,154,673	\$3,977,951	\$3,986,807	69%	-23%	0%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$91,148	\$53,435	\$0	\$0			
	26492 2007 Account Code - Social Security	\$635,605	\$654,233	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$9,631	\$44,564	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,654,811	\$1,932,450	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$0	\$12,807	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$56,919	\$78,870	\$0	\$0			
Prorated By Fund Total		\$2,448,113	\$2,776,359	\$0	\$0			